IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Raymond A. Neff Serial No.: 10/606,825 Filed: June 26, 2003

Atty. No : 12148

Title : VISCOELASTIC POLYURETHANE FOAM

Art Unit : 1711

Examiner: John M. Cooney

AMENDMENT

MAIL STOP: AMENDMENT

Commissioner of Patents

P.O. Box 1450

Alexandria, Virginia 22313-1450

Dear Sir:

In response to the Office Action dated August 10, 2006, please amend the application and consider the remarks that follow. A version of all pending claims and their current status are presented having necessary markings to show any changes made in compliance with 37 C.F.R. §1.121.